

Exhibit B

Jennifer Rafuse

From: William Dunnegan
Sent: Monday, February 8, 2021 11:52 AM
To: Jennifer Rafuse
Cc: Laura Scileppi
Subject: FW: Mattel v. GoodMeNow
Attachments: PayPal, Inc.- Letter to Dunnegan Scileppi LLC.pdf

From: Samson, Clete P. <Clete.Samson@KutakRock.com>
Sent: Monday, February 8, 2021 10:01 AM
To: William Dunnegan <wd@dunnegan.com>
Cc: Laura Scileppi <ls@dunnegan.com>; Katie Burghardt Kramer <kkramer@dgwillp.com>; Jacob Chen <jchen@dgwillp.com>; RongPing Wu <lwu@dgwillp.com>
Subject: RE: Mattel v. GoodMeNow

Counsel:

Please review the attached letter sent on behalf of PayPal, Inc. in response to your February 5, 2021 email and the letter from Judge Buchwald that was attached below.

Regards,

Clete P. Samson

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▪ Oklahoma City ▪ Omaha ▪ Philadelphia ▪ Richmond ▪ Scottsdale ▪ Spokane ▪ Washington, D.C.
▪ Wichita*

From: William Dunnegan <wd@dunnegan.com>
Sent: Friday, February 5, 2021 12:34 PM
To: Samson, Clete P. <Clete.Samson@KutakRock.com>
Cc: Laura Scileppi <ls@dunnegan.com>; Katie Burghardt Kramer <kkramer@dgwillp.com>; Jacob Chen <jchen@dgwillp.com>; RongPing Wu <lwu@dgwillp.com>
Subject: Mattel v. GoodMeNow

[CAUTION - EXTERNAL SENDER]

Mr. Samson,

We attach a letter from Judge Buchwald concerning the pending motion for an attachment in the above action.

We would like to have call with you and/or a representative of your client, at your earliest opportunity, in which we invite counsel for the defendants to participate. If you give me a time, I will circulate a dial-in.

Alternatively, the basic question we have is: Does PayPal, Inc. consent to the U.S. District Court for the Southern District of New York exercising personal jurisdiction over PayPal, Inc., as, and only as, a garnishee of the property of the defendant Yokawa Network Limited that PayPal, Inc. has in its control?

We look forward to hearing from you.

Thanks.

William Dunnegan
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New York, New York 10022
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(212) 332-8303 (direct)
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Attention: William Irvin Dunnegan
By email: wd@dunnegan.com; ls@dunnegan.com

February 8, 2021

**RE: Mattel Inc. v. The Entities d/b/a Goodmenow at the URL Goodmenow.com et al
20 Civ. 10075 (NRB)**

Dear Counsel:

As previously stated, we represent PayPal, Inc.

We refer to your email dated February 5, 2021 attaching a letter dated February 4, 2021 from the Hon. Naomi Reice Buchwald of the U.S. District Court for the Southern District of New York in relation to the above-captioned proceedings.

As a point of order, we ask that you accurately and faithfully reflect the terms of this letter in any submission that you make to the Court on behalf of your client. Further, our client is not a party to these proceedings. Therefore, to the extent any representation has been or will be made by any party with respect to our client in the course of these proceedings, which is not the subject of this letter or of any prior correspondence from or on behalf of our client, our client should not be deemed to accept or consent to such representation.

In order to assist the Court with question #2 directed to the defendants, please note that on or around January 7, 2021, PayPal, Inc. limited access to eight accounts held by PayPal Hong Kong Limited in response to the temporary restraining order granted by the Court on December 30, 2020. On or around January 12, 2021, having conducted further searches in response to the temporary restraining order, PayPal, Inc. limited access to three additional accounts. These limitations on access will remain in place as long as reasonably necessary as determined by PayPal, Inc.

PayPal, Inc. will consider and respond to further orders made by the Court with respect to it, if any, as and when such orders are made.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Clete Samson".

Clete Samson

Copy to:

DGW Kramer LLP
One Rockefeller Plaza, Suite 1060
New York, NY 10020

Attention: Katherine Burghardt Kramer
By email: kkramer@dgwllp.com; lwu@dgwllp.com; jchen@dgwllp.com